Dependent Data Base (DEPDB) – Privacy Impact Assessment (PIA)

PIA Approval Date: February 20, 2009

System Overview
Dependent Data Base (DEPDB supports the Wage & Investment (W&I) business unit and is used to address the subject of non-compliance relevant to the EITC and other tax benefits related to the dependency and residency of children.

Systems of Records Notice (SORN):
- Treasury/IRS 42.021 - Exam Projects
- Treasury/IRS 34.037 - Audit Trail and Security Records System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer – Returns Transaction File (RTF) includes, but is not limited to the following information contained on tax returns:
- Names (e.g., taxpayer, dependent spouse)
- Social Security Numbers (SSNs) (e.g., taxpayer, dependent, spouse)
- Dependents date of birth (DOB)
- Address
- Prior and current tax year tax return schedule
- Various income deductions and credits
- Filing status

B. Employee – Not Applicable

C. Audit Trail Information – DEPDB relies on RACF auditing capabilities. At a minimum, an event record shall specify the following:
- Logon and logoffs of the system
- Password changes
- All systems administrator (SA) actions while logged on to the system as an SA and as a user
- Switching accounts or running privileged actions from another account
- Stored and Ad hoc queries
- Data files opened and closed;
- Specific actions, such as reading, editing; and
- Deleting records or fields, and printing reports.

In addition to the Security Audit Automatic Response and Auditable Events requirements the following application transactional information in audit trails:

- Employee and contractor transactions that add, delete, modify, or research a tax filer's record.
- Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial).
- Employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles.

D. Other – Tax Practitioner's SSN/Employer Identification Number (EIN)

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

A. IRS – DEPDB obtains the following data elements from RTF, Integrated Data Retrieval System (IDRS), Individual Masterfile (IMF) and Generalized Mainline Framework (GMF) that includes, but is not limited to:
- Names (e.g., taxpayer, dependent spouse, tax practitioner)
- Social Security Numbers (SSNs) (e.g., taxpayer, dependent, spouse tax practitioner)
- Dependents date of birth (DOB)
- Employer Identification Number (EIN)
- Address
- Prior and current tax year tax return schedule
- Tax return schedule
- Various income deductions and credits
- Filing status

Duplicate Tax Identification Number (TIN) Database (DUP TIN)
- Dependent's primary and secondary SSN

National Account Profile (NAP)
- Taxpayer name
- SSN
- Address
- Filing status
- DOB
- Social Security Administration (SSA) database (DM-1) data - SSN, date of birth (DOB) DOD and citizenship indicators

(The Data Master-1 (DM-1) file is obtained from the Social Security Administration (SSA). It contains Date of Birth (DOB), Date of Death (DOD), Gender, Citizenship, and Name Control Information for all issued Social Security Numbers (SSN). It also contains a count of the number of Name Controls for each SSN. The DM1 table will only be available to those with access to unmasked TINs.)

B. Taxpayer – RTF includes, but is not limited to the following information contained on tax returns:

- Names (e.g., taxpayer, dependent spouse)
- Social Security Numbers (SSNs) (e.g., taxpayer, dependent, spouse)
- Dependents date of birth (DOB)
- Employer Identification Number (EIN)
- Address
- Prior and current tax year tax return schedule
- Various income deductions and credits
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SSA database (DM-1)

- SSN
- DOB
- DOD
- citizenship indicators

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DUP TIN

- Dependent's primary, secondary, SSN
- Dependent Earned Income Credit (EIC) for qualifying child

C. Other Federal Agencies – Health and Human Services (HHS)

- Custody orders for children receiving public assistance
- Custody orders involving private divorce cases
- Name and SSN of custodial party
- Name and SSN of non-custodial party or putative father

SSA – DEPDB obtains the following information on the taxpayer and dependents:

- SSN
- DOB
- DOD
- Citizenship indicators

3. Is each data item required for the business purpose of the system? Explain.

Yes. DEPDB use the information to identify potential erroneous Earned Income Tax Credit claims and duplicate dependency exemptions claimed on current year filed tax returns. Returns are scored and selected for examination.

4. How will each data item be verified for accuracy, timeliness, and completeness?

DEPDB receive updates yearly (sometimes more frequently) on these data items from the agencies that provide the information. DEPDB also tracks audit results to determine the accuracy of the information used.

5. Is there another source for the data? Explain how that source is or is not used.

No. There is no other source for the data.

6. Generally, how will data be retrieved by the user?

The data is retrieved by actual selection of the returns for examination. The end user can also access the secured command codes of DDBCK, DDBKD & DDBOL.

Explanation of command code names:
- DDBCK – Dependent Database Check
- DDBKD – Dependent Database Kid
- DDBOL – Dependent Database On-line

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes.

DDBCK
- Input of a primary SSN will display the dependents & qualifying children from an original posted return.

DDBKD
Input of child's SSN will display

From SSA
- Date of Birth
- Date of Death
- DM1 update date
- Citizenship code
- Current SSA name control

From Federal Case Registry
- Case type
- Custody parent's SSN
- Non custody parent's SSN

- Putative father's SSN
- State code
- Case number

From Kidlink
- Birth mother's SSN and whether SSA verified the SSA
- Birth father's SSN and whether SSN was verified by SSA
- Child's current name control
- Kidlink record update date

From DUPTIN
- The primary SSN of the return that this SSN appeared on
- Use of SSNs on return (as a primary, secondary, dependent and/or qualifying child

DDBOL
Input of primary SSN on tax return will generate
- The DEPDB rule that broke
- Examination information – tax change, EITC change, date closed, etc SSN(s) of child/children claimed for Earned Income Tax Credit (EITC), exemption, Child Tax Credit, & Child Care

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?
Only Systems Administrators and DEPDB developers can access DEPDB. However, Exam and AM Personnel have access to the information that is used in DEPDB through command code DDBCK.

- Roles: Application Administrators
- Permissions: Read, write, change, delete

- Roles: Exam and AM Personnel
- Permissions: Read, write

9. How is access to the data by a user determined and by whom?
Access to the data is determined by the user's manager based on a user's position and need-to-know. The user must then complete the Online (OL) Form 5081. Data is restricted to the ability to read except for DDBCK where the end user can add SSN's of additional qualifying children.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.
DEPDB obtains the following data elements from RTF, IDRS, IMF and GMF that includes, but is not limited to:
- Names (e.g., taxpayer, dependent spouse, tax practitioner)

- Social Security Numbers (SSNs) (e.g., taxpayer, dependent, spouse tax practitioner)
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DEPDB shares the following data with Report Generation Software (RGS) and IDRS:
- Names (e.g., taxpayer, dependent spouse, tax practitioner)
- Social Security Numbers (SSNs) (e.g., taxpayer, dependent, spouse tax practitioner)
- Dependents date of birth (DOB)
- Employer Identification Number (EIN)
- Address
- Prior and current tax year tax return schedule
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11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

IDRS
- Certification & Accreditation (C&A) received April 18, 2006, expires, April 18, 2009 (currently going through C&A)
- Privacy Impact Assessment (PIA) received November 6, 2008, expires November 6, 2011

RTF
- C&A and PIA (No PIA or C&A dates identified)

IMF
- C&A received June 21, 2007, expires June 21, 2010
- PIA – received June 7, 2007, expires June 7, 2010

DUP TIN
- C&A and PIA (No C&A or PIA dates identified

RGS
- C&A received April 9, 2007, expires April 9, 2010
- PIA received August 1, 2006, expires August 1, 2009

GMF
- C&A received, June 7, 2006, expires June 7, 2009
- PIA received October 16, 2008, expires October 16, 2011

12. Will other agencies provide, receive, or share data in any form with this system?
No other agencies other than those listed in 2(D) will provide, receive, or share data in any form with DEPDB.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
DEPDB records will be retained and/or destroyed according to IRM schedule 1.15.31-16 Records Control Schedule for Field Customer Services Office directives.

14. Will this system use technology in a new way?
No. This system will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.
No. DEPDB will not be used to identify or locate individuals or groups.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.
No. DEPDB will not provide the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.
No. The use of DEPDB will not allow IRS to treat taxpayers, employees, or others, differently.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Not applicable.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?
No. This system is not web-based.

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